

2019

CERTIFICATE

To the Clerk of Nemaha County, State of Kansas

We, the undersigned, officers of

City of Bern

certify that: (1) the hearing mentioned in the attached publication was held;

(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2019; and

(3) the Amount(s) of Amount of 2018 Ad Valorem Tax Ad Valorem Tax are within statutory limitations.

		2019 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	County Clerk's Use Only
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Fund	K.S.A.			
General	12-101a	7	313,045	22,332 11.947
Debt Service	10-113			
Library	12-1220	8		
Special Highway		9	13,500	
Water		9	292,725	
Sewer		10	391,301	
Parks-Grant		10		
Totals for City		XXXXXX	1,010,571	22,332 11.947
Recreation	12-1927	8	30,823	1,869 0.000
Totals Includes Recreation		XXXXXX	1,041,394	24,201 12.947
Election required? Review HB2088 Template				County Clerk's Use Only
Budget Summary		11		1869346
Neighborhood Revitalization				Nov 1, 2018 Total Assessed Valuation

3.500
Wash TWP
Library

Assisted by:

Caarolyn Brock

Address:

612 SW Terrace Ave

Topeka, KS 66611-1216

Email:

brockck@sbcglobal.net

Dallas Wood Mayor

Carla Jensen

Date Attested: Sept 24 2018

Mary Kay Schulte
County Clerk

Governing Body

Computation to Determine Limit for 2019

Base Levy

1) Total Tax Levy Amount in 2018	23,728
2) Less: Tax Levies on Behalf of Another Political or Governmental Subdivision	
2018 Library Levy	0
2018 Recreation Levy	1,886
3) Net Tax Levy (Base)	<u>21,842</u>

Percentage Adjustments

4) CPI Adjustment - 1.4%	306
(Line 4 Percentage Multiplied by Line 3 (Net Tax Levy)	
5) Value of New Improvements	15,808
6) Increase in Total Personal Property Valuations (cannot be less than zero)	0
7) Real Property Added to Jurisdiction	0
8) Real Property which has Changed in Use	0
9) Expiration of Property Tax Abatement (Assessed Valuation)	0
10) Total Assessed Value of Adjustments	<u>15,808</u>
11) Total Assessed Valuation - June 15, 2018	1,869,345
12) Adjustment Percentage (Line 10 Divided by Line 11)	0.85%
13) Dollar Value of Adjustments (Line 3 Multiplied by Line 12 Percentage)	185
14) Total Percentage Adjustments	<u>490</u>

Increased Tax Revenues Adjustment

15) Property Tax Revenues Spent on Debt Service in 2019 Budget	0	
Less: Property Tax Revenues Spent on Debt Service in 2018 Budget	0	
Difference		0
16) Property Tax Revenues Spent Public Building Commission and Lease Payments in 2019 Budget (obligations must have incurred prior to July 1, 2016)		0
17) Property Tax Revenues Spent on Special Assessments in 2019 Budget		0
18) Property Tax Revenues Spent on Court Judgments or Settlements and Associated Legal Costs in 2019 Budget		0
19) Property Tax Revenues Spent on Federal or State Mandates (effective after June 30, 2015) and Loss of Funding from Federal Sources after January 1, 2018 in 2019 Budget		0
20) Property Tax Revenues Spent on Expenses Related to Disasters or Federal Emergency in 2019 Budget		0
21) Law Enforcement Expenses - 2019 Budget (Do not Include building construction or remodeling costs)	0	0
Law Enforcement Expenses - 2018 Budget (Do not Include building construction or remodeling costs)	0	
CPI Adjustment - 1.4%	0	
Law Enforcement Expenses - 2108 Budget (Indexed by CPI)		0
Increased Law Enforcement Expense in 2019 Budget		0
22) Fire Protection Expenses - 2019 Budget (Do not Include building construction or remodeling costs)	0	0
Fire Protection Expenses - 2018 Budget (Do not Include building construction or remodeling costs)	0	
CPI Adjustment - 1.4%	0	
Fire Protection Expenses - 2018 Budget (Indexed by CPI)		0
Increased Fire Protection Expense		0
23) Emergency Medical Expenses - 2019 Budget (Do not Include building construction or remodeling costs)	0	0
Emergency Medical Expenses - 2018 Budget (Do not Include building construction or remodeling costs)	0	
CPI Adjustment - 1.4%	0	
Emergency Medical Expenses - 2108 Budget (Indexed by CPI)		0
Increased Emergency Medical Expense		0
<u>Total Increased Tax Revenue Adjustment</u>		<u>0</u>

Levy on Behalf of Another Political or Governmental Subdivision

24) Library Levy 2019 Budget	
Recreation Levy 2019 Budget	1,869
25) Total Levies on Behalf of Another Political or Governmental Subdivision	<u>1,869</u>
26) Total Computed Tax Levy	<u>24,201</u>

City of Bern

2019

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2018	Ad Valorem Levy Tax Year 2017	Allocation for Year				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	23,728	2,408	63	81	2,694	3
Debt Service						
Library						
Recreation	1,886	191	5	6	214	0
TOTAL	25,614	2,599	68	87	2,908	3

County Treas Motor Vehicle Estimate 2,599

County Treas Recreational Vehicle Estimate 68

County Treas 16/20M Vehicle Estimate 87

County Treas Commercial Vehicle Tax Estimate 2,908

County Treas Watercraft Tax Estimate 3

Motor Vehicle Factor 0.10147

Recreational Vehicle Factor 0.00265

16/20 Vehicle Factor 0.00340

Commercial Vehicle Factor 0.11353

Watercraft Factor 0.00012

City of Bern

2019

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2017	Current Amount for 2018	Proposed Amount for 2019	Transfers Authorized by Statute
None					
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2018 and/or 2019 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2018	Date Due		Amount Due 2018		Amount Due 2019	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					0				0	0	0
Revenue Bonds:											
KDHE Loan	9/3/2004	9/1/2023	2.58	73,038	25,966	March Sept	March Sept	367 339	2,001 2,029	310 281	2,058 2,087
Total Revenue Bonds					25,966			706	4,030	591	4,145
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					25,966			706	4,030	591	4,145

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2018	Payments Due 2018	Payments Due 2019
None							
				Totals	0	0	0

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

City of Bern

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	169,731	205,562	227,749
Receipts:			
Ad Valorem Tax	13,346	23,728	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		2,542	2,408
Recreational Vehicle Tax		51	63
16/20M Vehicle Tax		89	81
Commercial Vehicle Tax		2,532	2,694
Watercraft Tax		6	3
Gross Earning (Intangible) Tax		318	394
LAVTR			0
			0
Local Alcoholic Liquor	0	21	21
Compensating Use Tax	2,523	2,200	2,200
Local Sales Tax	12,490	13,200	13,200
Franchise Tax (1/2)	33,103	32,000	32,000
Community Building Reimbursements	4,968	4,000	4,000
Library Reimbursements		4,000	4,000
Donations		500	500
Resurfacing Reimbursement			
Insurance Claim (House)	6,975		
Interest on Idle Funds	1,977	1,400	1,400
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	75,382	86,587	62,964
Resources Available:	245,113	292,149	290,713
Expenditures:			
Contact Labor		4,000	4,000
Park		16,000	20,000
Insurance	13,005	15,000	15,000
Westar	8,638	10,000	10,000
Repair & Street Maintenance	4,724	10,000	10,000
Maintenance		4,400	4,400
Community Building		1,000	5,000
Capital Improvements-Resurfacing Streets	3,338		240,645
Budget, Publications & Clerical	2,381	3,500	3,500
Office Supplies		500	500
Insurance Reimbursement (House)	6,975		
Miscellaneous	490		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	39,551	64,400	313,045
Unencumbered Cash Balance Dec 31	205,562	227,749	xxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	191,576	282,445	313,045
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			313,045
Tax Required			22,332
Delinquent Comp Rate:	0.0%		0
Amount of 2018 Ad Valorem Tax			22,332

City of Bern

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount	0	0	0
Non-Appropriated Balance:			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 0.0%			0
Amount of 2018 Ad Valorem Tax			0

Adopted Budget:	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Recreation			
Unencumbered Cash Balance Jan 1	25,134	26,241	28,538
Receipts:			
Ad Valorem Tax	1,057	1,886	XXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax		200	191
Recreational Vehicle Tax		4	5
16/20M Vehicle Tax		7	6
Commercial Vehicle Tax		199	214
Watercraft Tax		1	0
Interest on Idle Funds	50		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	1,107	2,297	416
Resources Available:	26,241	28,538	28,954
Expenditures:			
Special Project			30,823
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	0	0	30,823
Unencumbered Cash Balance Dec 31	26,241	28,538	XXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount	27,160	24,631	30,823
Non-Appropriated Balance:			
Total Expenditure/Non-Appr Balance			30,823
Tax Required			1,869
Delinquent Comp Rate: 0.0%			0
Amount of 2018 Ad Valorem Tax			1,869

City of Bern

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget 2019
Unencumbered Cash Balance Jan 1	100	4,520	9,000
Receipts:			
State of Kansas Gas Tax	4,426	4,480	4,500
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	4,426	4,480	4,500
Resources Available:	4,526	9,000	13,500
Expenditures:			
Street Repair and Maint		0	13,500
	6		
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	6	0	13,500
Unencumbered Cash Balance Dec 31	4,520	9,000	0
2017/2018/2019 Budget Authority Amount	13,290	4,900	13,500

Adopted Budget Water	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget 2019
Unencumbered Cash Balance Jan 1	212,843	238,025	231,575
Receipts:			
Charges to Customers	59,610	61,000	61,000
Prior Cash Adjustment			
Interest on Idle Funds	350	150	150
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	59,960	61,150	61,150
Resources Available:	272,803	299,175	292,725
Expenditures:			
Contract Labor	3,591	7,000	7,000
Management	4,922	6,000	6,000
Water Purchased	14,333	16,000	16,000
Testing	3,315	4,000	4,000
Utilities	2,246	3,500	3,500
Repairs & Maintenance	5,231	20,000	20,000
Nebraska Well Maintenance	1,140	3,600	3,600
Bill Prep. & Collections		4,500	4,500
Taxes		3,000	3,000
Capital Outlay			225,125
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	34,778	67,600	292,725
Unencumbered Cash Balance Dec 31	238,025	231,575	0
2017/2018/2019 Budget Authority Amount	257,087	274,543	292,725

City of Bern

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Sewer	Actual for 2017	Estimate for 2018	2019
Unencumbered Cash Balance Jan 1	277,308	315,937	342,801
Receipts:			
Prior Cash Adjustment			
Charges to Customers	16,259	17,000	17,000
Westar Franchise Fees (1/2)	33,103	31,500	31,500
Sludge Removal Fee			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	49,362	48,500	48,500
Resources Available:	326,670	364,437	391,301
Expenditures:			
Operations		4,000	4,000
Utilities	718	900	900
Repairs & Maintenance	3,485	10,000	10,000
Testing	1,794	1,000	1,000
KDHE Loan	4,736	4,736	4,736
Sludge Removal		1,000	1,000
Capital Projects			369,665
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	10,733	21,636	391,301
Unencumbered Cash Balance Dec 31	315,937	342,801	0
2017/2018/2019 Budget Authority Amount	307,075	352,672	391,301

Adopted Budget	Prior Year	Current Year	Proposed Budget
Parks-Grant	Actual for 2017	Estimate for 2018	2019
Unencumbered Cash Balance Jan 1	27,150	27,150	27,150
Receipts:			
Non-Budgeted Fund			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	27,150	27,150	27,150
Expenditures:			
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	27,150	27,150	27,150
2017/2018/2019 Budget Authority Amount	0	0	0

2019

NOTICE OF BUDGET HEARING

The governing body of
City of Bern
will meet on August 14, 2018 at 7:00 PM at Bern Community Building for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at State Bank of Bern and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of Current Year Estimate for 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2017		Current Year Estimate for 2018		Proposed Budget for 2019		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Estimate Tax Rate*
General	39,551	12.710	64,400	12.555	313,045	22,332	11.946
Special Highway	6				13,500		
Water	34,778		67,600		292,725		
Sewer	10,733		21,636		391,301		
Parks-Grant							
Totals for City	85,068	12.710	153,636	12.555	1,010,571	22,332	11.946
Recreation		1.000		1.000	30,823	1,869	1.000
Totals Includes Recreation	85,068	13.710	153,636	13.555	1,041,394	24,201	12.946
Less: Transfers	0		0		0		
Net Expenditure	85,068		153,636		1,041,394		
Total Tax Levied	24,600		25,614		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	1,794,344		1,889,896		1,869,345		
Outstanding Indebtedness, January 1,	2016		2017		2018		
Revenue Bonds	37,580		29,884		25,966		
Lease Purchase Principal	0		0		0		
Total	37,580		29,884		25,966		

*Tax rates are expressed in mills

Yvonne Krehbiel
City Official Title: Clerk

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City of Bern

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BUDGET SUMMARY

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FUND	Prior Year Actual for 2017		Current Year Estimate for 2018		Proposed Budget for 2019		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Estimate Tax Rate*
General	39,551	12.710	64,400	12.555	313,045	22,332	11.946
Special Highway	6				13,500		
Water	34,778		67,600		292,725		
Sewer	10,753		21,656		391,301		
Parks-Grant							
Totals for City	85,068	12.710	153,656	12.555	1,010,571	22,332	11.946
Recreation		1.000		1.000	30,825	1,869	1.000
Totals Includes Recreation	85,068	13.710	153,656	13.555	1,041,394	24,201	12.946
Less: Transfers	0		0		0		
Net Expenditure	85,068		153,656		1,041,394		
Total Tax Levied	24,600		25,614		XXXXXXXXXXXX		
Assessed Valuation	1,794,344		1,889,896		1,869,345		
Outstanding Indebtedness,							
January 1,							
Revenue Bonds	37,580	2016	29,884	2017	2018		
Lease Purchase Principal	0		0		25,966		
Total	37,580		29,884		0		
*Tax rates are expressed in mills					25,966		

Yvonne Krehbiel
City Official Title: Clerk

STATE OF KANSAS
County of Nemaha

Matt Diehl, being first duly sworn, deposes and states: That he is of lawful age, that affiant is editor of The Courier-Tribune, a weekly newspaper wholly printed within the City of Seneca and in said County of Nemaha and State of Kansas, and which newspaper is published as aforesaid and is of general circulation in said city and county, and which has been admitted to the mails as second class matter in said county and which has been continuously and uninterruptedly published in said city and county as at least weekly (50) times a year for more than five (5) years prior to the first publication of the Notice-Ordinance-Report, a copy of which is hereto attached marked "Exhibit A", and that said Notice-Ordinance-Report was published in said newspaper for 1 consecutive weeks on the following dates, to-wit:

Beginning with the First insertion of said Notice-Ordinance-Report

In the issue thereof date

Second insertion thereof in the issue thereof date

Third insertion thereof in the issue thereof date

2018

2018

2018

Affiant further states that said newspaper has a general paid circulation on a weekly basis in Nemaha County Kansas, and is not a trade, religious or fraternal publication.

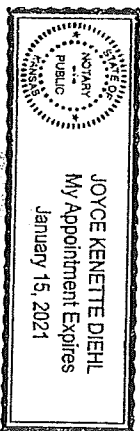
Affiant further states he has personal knowledge of all the foregoing matters and facts.

Printer's Fees \$ 63.70

Subscribed to in my presence and sworn to before me by said Matt Diehl

Matt Diehl

This 21 day of December, 2018



My commission expires on the 15th day of January, 2021

Joyce K Diehl

Affidavit and proof of publication examined, approved and filed the day of , 2018
